

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

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CLERK
U.S. DISTRICT COURT
MINNEAPOLIS, MINNESOTA

United States of America,

Petitioner,

v.

John K. Thornton,

Respondent.

Case No. 13-mc-87 (SRN/TNL)

MEMORANDUM OPINION
AND ORDER

D. Gerald Wilhelm, Assistant United States Attorney, 600 United States Courthouse, 300 Fourth Street, Minneapolis, MN 55415, for Petitioner; and

John K. Thornton, 4128 Utica Avenue South, St. Louis Park, MN 55416, Pro Se.

SUSAN RICHARD NELSON, United States District Judge

This matter is before the Court on the Report and Recommendation ("R&R") of Magistrate Judge Tony N. Leung dated January 29, 2015 [Doc. No. 73] regarding the Court's December 29, 2014 Order to Show Cause why Respondent John K. Thornton should not be held in contempt for failing to comply with multiple court orders [Doc. No. 69]. The R&R recommended the following: (1) that Thornton be found in constructive civil contempt of court for failure to comply with the Court's August 1, 2014 Order [Doc. No. 23]; (2) that a bench warrant for his arrest be stayed until March 31, 2015 to permit Thornton time to comply or substantially comply with the August 1, 2014 Order; (3) that the Government file a declaration on or shortly after March 31, 2015 regarding Thornton's compliance or substantial compliance with the August 1, 2014 Order; and (4) barring

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U.S. DISTRICT COURT MPLS

Thornton's compliance or substantial compliance, the bench warrant for Thornton's arrest will automatically be issued and he will be directed to pay \$1,000 to the Clerk of Court, to be remitted to the Government for reasonable costs and attorney's fees. (R&R at 10 [Doc. No. 73].) On February 12, 2015, Thornton filed a document entitled "Motion in Opposition to Sanctions and Motion to Vacate Continued" [Doc. No. 76]. The Court construes portions of this document as his timely-filed objections to the R&R, and therefore refers to these portions herein as "Objections." For the reasons set forth below, Respondent's Objections are overruled and the Court adopts the R&R, with a slight extension to the deadline for compliance.

I. BACKGROUND

The facts of this matter are set forth in detail in the R&R [Doc. No. 73], as well as the Court's August 1, 2014 Order [Doc. No. 23]. In brief, IRS Revenue Officer Jeffrey Wagner ("Wagner") is conducting an investigation into the tax liability of Respondent for the years 2001–2012. On July 25, 2013, and August 13, 2013, Wagner issued and personally served on Thornton and his wife two IRS administrative summonses, directing Thornton and his wife to appear at the IRS office located in Bloomington, Minnesota, and to testify and produce records, books, and other related information. (See Order of 8/1/14 at 2 [Doc. No. 23].) After Respondent and his wife refused to comply, the Government initiated this action, seeking enforcement of the two summonses. (Petition [Doc. No. 1].)

Following a hearing to show cause why the Thorntons should not be compelled to obey the summonses, Magistrate Judge Leung recommended that they be enforced. (R&R

of 4/9/14 [Doc. No. 21].) This Court adopted the magistrate judge's recommendations in the August 1, 2014 Order, requiring the enforcement of the summonses. Mrs. Thornton substantially complied with the IRS summons and is not subject to the matters addressed herein. (R&R at 3, n.2 [Doc. No. 73].)

Following a November 4, 2014 hearing, Magistrate Judge Leung gave Respondent until December 8, 2014 to respond to the summons, or risk a recommendation that he be held in contempt of the Court's August 1, 2014 Order. (Minute Entry of 11/4/14 [Doc. No. 46].) The Government filed a letter and supporting affidavit on December 8, 2014, indicating that Thornton had failed to substantially comply. (Letter of 12/8/14 [Doc. No. 62]; Wagner Decl. [Doc. No. 63].) The Court issued another Order to Show Cause [Doc. No. 66] and heard argument from Respondent and counsel for the Government on January 27, 2015. (R&R at 3-5 [Doc. No. 73].) On January 29, 2015, Magistrate Judge Leung issued the R&R containing the recommendations noted above. In light of Thornton's pro se status, the magistrate judge granted him additional time – until March 31, 2015 – in which to comply with the Court's August 1, 2014 Order. (Id. at 10, n.4.)

II. DISCUSSION

The district court reviews de novo those portions of the R&R to which an objection is made and “may accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge.” 28 U.S.C. § 636(b)(1)(C); accord D. Minn. LR 72.2(b). As noted, the Court construes portions of Respondent's “Motion in Opposition to Sanctions and Motion to Vacate Continued” as objections to the R&R.

(Objections at 26-42 [Doc. No. 76].) The Court gives Respondent's Objections the most liberal construction possible in light of his pro se status. Even the most liberal construction, however, cannot cure the inherent flaws in Respondent's Objections.

District courts have the authority to enforce compliance with orders through civil contempt proceedings. Shillitani v. United States, 384 U.S. 364, 379 (1966). And, as the magistrate judge noted, courts possess the inherent power to punish for contempt. (R&R at 5 [Doc. No. 73]) (citing Chambers v. NASCO, Inc., 501 U.S. 32, 44 (1991); Chicago Truck Drivers Union Pension Fund v. Bhd. Labor Leasing, 207 F.3d 500, 504 (8th Cir. 2000)). Moreover, 26 U.S.C. § 7604(b) specifically gives this Court the authority to enforce its orders concerning summons enforcement by means of contempt proceedings.

For a party to be held in contempt, it must be shown that (1) a valid order existed, (2) the party had knowledge of the order, and (3) the party disobeyed the order. Reliance Ins. Co. v. Mast Constr. Co., 159 F.3d 1311, 1315 (10th Cir. 1998). A party seeking civil contempt must establish by clear and convincing evidence that the alleged contemnor violated a court order. Chicago Truck Drivers, 207 F.3d at 505 (citation omitted). Once the movant produces such evidence, the burden shifts to the contemnor to demonstrate an inability to comply. Id. A party defending a contempt motion on the ground of present inability to comply must establish the following: (1) that they were unable to comply, explaining why 'categorically and in detail;' (2) that their inability to comply was not 'self-induced;' and (3) that they made 'in good faith all reasonable efforts to comply'" Edeh v. Carruthers, No. 10-cv-2860, 2011 WL 4808194, at *3 (D. Minn. Sept. 20, 2011) (quoting

Chicago Truck Drivers, 207 F.3d at 506). The Court agrees with the magistrate judge that the Respondent has failed to demonstrate a present inability to comply.

Thornton raises several grounds of objection to the R&R. First, he appears to present substantive argument about whether certain terms and language in the IRS Code apply to him and whether certain administrative procedures have been followed. (Objections at 26-30 [Doc. No. 76].) These arguments, however, are not relevant to the proceedings before this Court, which concern solely the enforcement of an IRS summons pursuant to 26 U.S.C. § 7402(b). Nor do they relate to the specific issue before the Court in the context of civil contempt – that is, whether Thornton is presently unable to comply with the Court’s August 1, 2014 Order.

Thornton’s second ground of objection, however, appears to arguably address the present inability to comply, although he frames it in the offensive: “Why is Inquisitor Wagner allegedly empowered to force someone to Swear and give Testimony when Thornton can’t get Inquisitor Wagner in this Court on the Stand under Oath to Swear and provide testimony?” (Objections at 31 [Doc. No. 76].) While the issue specifically couched by Thornton is irrelevant to the question of present inability to comply, Thornton also quotes a statement apparently made by him to Agent Wagner in which he objects to the Government’s requirement that he swear under the penalty of perjury that his testimony is true and correct:

I can’t do that. It’s the same thing. I’ve got a religious objection, deeply held spiritual beliefs that I hold dearer than anything in my life. It comes from Matthew 5:33 through 37. I will read that into the record. “But I tell you do not swear at an oath at all either by Heaven; for it is God’s throne or by

earth; for it is his footstool; or by Jerusalem; for it is the city of the great King. Do not swear by your head, for you can not [sic] make even one hair white or black. All you need to say is simply yes or no. Anything beyond this comes from the evil one.” And that’s from Christ.

(Id.) The Court construes this as an assertion of present inability to comply based on the First Amendment’s protection of the free exercise of religion. Thornton appears to have previously raised this issue in a document entitled “Motion to Clarify Inquisitorial Hearing by Inquisitor Wagner and Inquisitor Wallin” [Doc. No. 71 at 24], which he filed one day prior to the January 27, 2015 show-cause hearing. The R&R did not address this argument. While this Court’s review is generally confined to the findings and recommendations in the R&R, the Court nevertheless addresses this argument to determine whether it forms a basis for present inability to comply with the August 1, 2014 Order.

Federal Rule of Civil Procedure 43(b) provides that “[w]hen these rules require an oath, a solemn affirmation suffices.” Similarly Federal Rule of Evidence 603 provides that a witness must give an oath or affirmation to testify truthfully. The oath or affirmation “must be in a form designed to impress that duty on the witness’s conscience.” Fed. R. Evid. 603. The Advisory Committee Notes accompanying Rule 603 reflect Congress’ intent to minimize any intrusion on the free exercise of religion: “The rule is designed to afford the flexibility required in dealing with religious adults, atheists, conscientious objectors, [the mentally disabled], and children. Affirmation is simply a solemn undertaking to tell the truth; no special verbal formula is required.” Ferguson v. Comm’r of Internal Rev., 921 F.2d 588, 589-90 (5th Cir. 1991) (quoting

1972 Proposed Rule Advisory Committee Notes). Because no “special verbal formula is required,” a person lodging an objection to an oath may instead state that they will tell the truth, understanding the penalty of perjury for failure to do so, or indicate in a written document, “I declare under penalty of perjury that the foregoing is true and correct. [dated and signed by declarant].” See 28 U.S.C. § 1746(b) (providing for non-notarized declarations in federal court). In light of the availability of this alternative to an oath, the Court finds that Respondent fails to demonstrate a present inability to comply based on his First Amendment argument.

Finally, Thornton submits various additional objections that are without merit: arguing that Agent Wagner lacks a proper delegation of authority, that the Government lacks proof of an assessment, and that certain of the Government’s exhibits do not contain sufficient indicia of truthfulness. (Objections at 34-42 [Doc. No. 76].) Again, these arguments are not relevant to the enforcement proceedings before this Court nor do they relate to the specific civil contempt question of whether Thornton is presently unable to comply with the Court’s Order.

The Court agrees with the magistrate judge that clear and convincing evidence demonstrates that Thornton should be held in civil contempt. Furthermore, Magistrate Judge Leung properly considered the following four factors in recommending the imposition of a civil contempt sanction: (1) the harm from noncompliance; (2) the probable effectiveness of the sanction; (3) the financial resources of the contemnor and the burden the sanctions may impose; and (4) the willfulness of the contemnor in

disregarding the court's order." Edeh, 2011 WL 4808194, at *3. The Court agrees with his findings that (1) the harm from noncompliance – the withholding of evidence from the Government's tax investigation – is highly damaging; (2) the sanction is a tool that may bring about compliance; (3) there is no evidence in the record of Respondent's financial resources; and (4) Thornton has demonstrated a steadfast unwillingness to disregard the August 1, 2014 Order, and that he is well aware of the Order.

Based on the foregoing, the Court finds that the R&R is fully supported by law and fact. However, in light of the relatively short time period between the issuance of this Order and the March 31, 2015 deadlines in the R&R, the Court provides Respondent until April 30, 2015 to comply with the Court's August 1, 2014 Order. With that slight modification, the R&R is adopted.

THEREFORE, IT IS HEREBY ORDERED THAT:

1. Respondent John K. Thornton is found in constructive civil contempt of court for failure to comply with the August 1, 2014 Order [Docket No. 23];
2. The issuance of a bench warrant for the arrest of Respondent John K. Thornton to compel compliance with the August 1, 2014 Order is stayed until **April 30, 2015**, to permit Respondent John K. Thornton to purge his contempt by complying or substantially complying with the August 1, 2014 Order;
3. The Government is ordered to file with the Court a declaration ("Declaration") on or shortly after **April 30, 2015**, informing the Court

whether Respondent John K. Thornton has complied or substantially complied with the IRS summons at issue; and

4. If the Declaration does not state that Respondent John K. Thornton has complied or substantially complied with the August 1, 2014 Order, then
 - a. the stay of the bench warrant will be lifted and a bench warrant automatically will be issued for Respondent John K. Thornton's arrest; and
 - b. Respondent John K. Thornton will be directed to pay immediately to the Clerk of Court \$1,000.00, to be remitted to the Government for reasonable costs and attorney's fees; and
5. Magistrate Judge Leung's R&R [Doc. No. 73] is **ADOPTED**, as amended to provide additional time to Respondent.

Dated: March 27, 2015

s/Susan Richard Nelson
SUSAN RICHARD NELSON
United States District Judge

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
Civil No. 13-mc-87 (SRN/TNL)

UNITED STATES OF AMERICA,)
)
 Petitioner,)
)
 v.) **DECLARATION OF**
) **JEFFREY WAGNER**
 JOHN K. THORNTON,)
)
 Respondent.)

Jeffrey Wagner declares pursuant to 28 U.S.C. § 1746(1):

1. I am a duly commissioned revenue officer employed in the Small Business/Self Employed Division Midwest Compliance Area of the Internal Revenue Service located at 30 East 7th Street, Saint Paul, Minnesota, 55101.
2. In my capacity as a revenue officer, I am conducting an investigation into the federal income tax liability of Respondent John K. Thornton for the calendar years ending in 2001, 2002, and 2003. In addition, I am conducting an investigation regarding delinquent individual income tax returns for tax periods ending: 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012.
3. On March 27th, 2015 an order was issued that Respondent be found in constructive civil contempt for failure to comply with the August 1, 2014 Order of the Honorable Susan R. Nelson, United States District Judge for the District of Minnesota. The order further provided that the order be stayed until April 30th, 2015 to permit the Respondent to comply.
4. On April 7th, 2015 I sent the Respondent John K. Thornton a letter via certified

and first class mail to address 4128 Utica Ave S, Saint Louis Park, MN, 55416. The letter stated that if he wished to comply with the summons, provide records and answer questions he could set up an appointment with me by calling my office by April 23rd, 2015.


5. United States Postal Service records reflect that the letter was delivered on April 11th, 2015. The return receipt was signed by John Thornton acknowledging receipt of the letter.

6. Respondent John K. Thornton has not contacted me to set up any time to appear so he may comply with the summonses.

7. John K. Thornton has not substantially complied with the order of this Court dated March 27, 2015.

8. I make this declaration under penalty of perjury, and in compliance with this Court's Order of March 27th, 2015.

Executed this 30th day of April, 2015.


Jeffrey Wagner
Revenue Officer

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APPEAL,CLOSED,RELTD

**U.S. District Court
U.S. District of Minnesota (DMN)
CIVIL DOCKET FOR CASE #: 0:13-mc-00087-SRN-TNL**

United States of America v. John K. Thornton
Assigned to: Judge Susan Richard Nelson
Referred to: Magistrate Judge Tony N. Leung
rel Case: 0:13-mc-00086-SRN-TNL
Case in other court: USCA 8th Circuit, 15-01774
Cause: Civil Miscellaneous Case

Date Filed: 10/25/2013
Date Terminated: 08/01/2014
Nature of Suit: 999 Miscellaneous civil case
Jurisdiction: U.S. Government Plaintiff

Petitioner

United States of America

represented by **Bahram Samie**
United States Attorney's Office
300 S 4th St Ste 600
Minneapolis, MN 55415
612-664-5600
Fax: 612-664-5788
Email: bahram.samie@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

D Gerald Wilhelm
United States Attorney's Office
300 S 4th St Ste 600
Minneapolis, MN 55415
612-664-5643
Email: gerald.wilhelm@usdoj.gov
TERMINATED: 02/08/2017
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

V.

Respondent

John K. Thornton

represented by **John K. Thornton**
4128 Utica Avenue South
St. Louis Park, MN 55416
602-635-1974
PRO SE


| Date Filed | # | Docket Text |
|------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10/25/2013 | <u>1</u> | PETITION to Enforce Internal Revenue Service Summons against John K. Thornton. Case assigned to Judge Patrick J. Schiltz per Miscellaneous List and referred to Magistrate Judge Jeffrey J. Keyes. Filed by United States of America. (Attachments: # <u>1</u> Civil Cover Sheet) (TSS) (Entered: 10/27/2013) |
| 10/25/2013 | <u>2</u> | Declaration of Jeffrey Wagner in Support of <u>1</u> PETITION. (Attachments: # <u>1</u> Exhibit A, # <u>2</u> Exhibit B, # <u>3</u> Exhibit C, # <u>4</u> Exhibit D, # <u>5</u> Exhibit E)(TSS) (Entered: 10/27/2013) |
| 10/30/2013 | <u>3</u> | ORDER REASSIGNING CASE. Case reassigned to Judge Susan Richard Nelson and Magistrate Judge Tony N. Leung for all further proceedings. Judge Patrick J. Schiltz, Magistrate Judge Jeffrey J. Keyes no longer assigned to case. NOTE: the new case number is 13mc87 SRN/TNL . Please use this case number for all subsequent pleadings. Signed by Judge Susan Richard Nelson and Judge Patrick J. Schiltz on 10/30/13. (JME) (Entered: 10/30/2013) |
| 11/06/2013 | <u>4</u> | ORDER TO SHOW CAUSE Show Cause Hearing set for 12/11/2013 03:00 AM in Courtroom 3A (STP) before Magistrate Judge Tony N. Leung.SEE ORDER FOR FURTHER DETAILS. Signed by Magistrate Judge Tony N. Leung on 11/6/13. (jam) cc: Thornton on 11/6/2013 (jam). (Entered: 11/06/2013) |
| 11/14/2013 | <u>5</u> | MOTION to strike/dismiss by John K. Thornton. (jam)DOCUMENT QC'D ON 11/15/13 LGL Modified on 11/15/2013 (LGL). (Entered: 11/14/2013) |
| 12/02/2013 | <u>6</u> | MOTION to vacate or continue Dec. 11 2013 hearing by John K. Thornton. (Attachments: # <u>1</u> Certificate of Service)(KNK)DOCUMENT QC'D ON 12/6/13 LGL Modified on 12/6/2013 (LGL). (Entered: 12/02/2013) |
| 12/05/2013 | <u>7</u> | RESPONSE re <u>5</u> MOTION to Dismiss/General filed by United States of America. (Wilhelm, D) (Entered: 12/05/2013) |
| 12/05/2013 | <u>9</u> | Return of Service Executed for Summons & Petition & Order served on John Thornton on 11/21/13. (jam) (Entered: 12/06/2013) |
| 12/06/2013 | <u>8</u> | ORDER TO SHOW CAUSE: Accordingly, for the reasons set forth in this Order, and based on all the files, records and proceedings herein, Respondent Thorntons Motion to Vacate or Continue (ECF No. 6) is DENIED. Signed by Magistrate Judge Tony N. Leung on 12/5/13. cc: Thornton(jam) (Entered: 12/06/2013) |
| 12/09/2013 | <u>10</u> | Return of Service Executed for Summons, Petition, and Order to Show Cause served on John Thornton on November 21, 2013, filed by United States of America. (Wilhelm, D)DOCUMENT QC'D ON 12/10/13 LGL Modified on 12/10/2013 (LGL). (Entered: 12/09/2013) |
| 12/09/2013 | <u>11</u> | ORDER REFERRING <u>5</u> MOTION to Dismiss/General filed by John K. Thornton to Magistrate Judge Tony N. Leung. Signed by Judge Susan Richard Nelson on 12/9/13. (LPH) (cc: John K. Thornton) Modified on 12/10/2013 (jz). (Entered: 12/09/2013) |

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| 12/11/2013 | <u>12</u> | Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Motion Hearing held on 12/11/2013 re: The Court heard oral argument on its Order to Show Cause (ECF No. 4). R&R to be issued. (KNK) Modified on 12/12/2013 (akl). (Entered: 12/11/2013) |
| 12/12/2013 | <u>13</u> | ORDER: re: <u>5</u> MOTION to Dismiss/General. Motion Hearing set for 1/27/2014 09:30 AM in Courtroom 3A (STP) before Magistrate Judge Tony N. Leung. Signed by Magistrate Judge Tony N. Leung on 12/12/13. See Order for further details. (KNK). cc: John Thornton. (KNK). (Entered: 12/12/2013) |
| 01/07/2014 | <u>14</u> | MOTION to Dismiss and sanction Wilhelm by John K. Thornton. (KNK) DOCUMENT QC'D ON 1/14/14 LGL Modified on 1/14/2014 (LGL). (Entered: 01/07/2014) |
| 01/07/2014 | <u>16</u> | MOTION to participate telephonically 27 Jan. 2013 by John K. Thornton. (KNK)DOCUMENT QC'D ON 1/14/14 LGL Modified on 1/14/2014 (LGL). (Entered: 01/08/2014) |
| 01/08/2014 | <u>15</u> | ORDER REFERRING <u>14</u> MOTION to Dismiss/General filed by John K. Thornton to Magistrate Judge Tony N. Leung. Signed by Judge Susan Richard Nelson on 1/8/14. (LPH) (cc: John K. Thornton) (Entered: 01/08/2014) |
| 01/09/2014 | <u>17</u> | RESPONSE in Opposition re <u>14</u> MOTION to Dismiss/General filed by United States of America. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate, # <u>2</u> Certificate of Service)(Wilhelm, D) (Entered: 01/09/2014) |
| 01/13/2014 | <u>18</u> | ORDER denying <u>16</u> Motion. Signed by Magistrate Judge Tony N. Leung on 1/13/14. (kt)CC: Thornton. (kt) (Entered: 01/13/2014) |
| 01/16/2014 | <u>19</u> | RESPONSE to Wilhelm's reply to motion to dismiss re <u>17</u> Response in Opposition to Motion filed by John K. Thornton. (KNK)DOCUMENT QC'D ON 1/22/14 LGL Modified on 1/22/2014 (LGL). (Entered: 01/16/2014) |
| 01/27/2014 | <u>20</u> | Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Motion Hearing held on 1/27/2014: re <u>14</u> MOTION to Dismiss/General filed by John K. Thornton, <u>5</u> MOTION to Dismiss/General filed by John K. Thornton. Motions taken under advisement as of: January 27, 2014; R&R to be issued. (Court Reporter Ron Moen) (KNK) (Entered: 01/27/2014) |
| 04/09/2014 | <u>21</u> R | REPORT AND RECOMMENDATION : IT IS HEREBY RECOMMENDED that Respondent's Motions to Dismiss (ECF No. <u>5</u> , <u>14</u>) be DENIED and Petitioner's Internal Revenue Service Summonses (ECF No. <u>1</u>) be ENFORCED. Objections to R&R due by 5/10/2014. Signed by Magistrate Judge Tony N. Leung on 4/9/2014. cc: John K. Thornton.(LAS) (Entered: 04/10/2014) |
| 05/09/2014 | <u>22</u> | OBJECTION to <u>21</u> R Report and Recommendations filed by John K. Thornton. (KNK)DOCUMENT QC'D ON 5/12/14 LGL Modified on 5/12/2014 (LGL). (Entered: 05/09/2014) |

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| 08/01/2014 | <u>23</u> R | ORDER denying (5) Motion to Dismiss/General; Adopting (17) Report and Recommendation; granting (1) Petition to Enforce Summons in case 0:13-mc-00086-SRN-TNL; denying (5) Motion to Dismiss/General; denying (14) Motion to Dismiss/General; Adopting (21) Report and Recommendation; granting (1) Petition to Enforce Summons in case 0:13-mc-00087-SRN-TNL. (Written Opinion). Signed by Judge Susan Richard Nelson on 08/01/2014. Associated Cases: 0:13-mc-00086-SRN-TNL, 0:13-mc-00087-SRN-TNL(SMD) Modified text on 8/1/2014 (KMM). Cc: John K. Thornton. (Entered: 08/01/2014) |
| 08/01/2014 | <u>24</u> | JUDGMENT (Attachments: # <u>1</u> Civil Notice - appeal)(KMM) Modified on 8/1/2014 (KMM). Cc: John K. Thornton. (Entered: 08/01/2014) |
| 08/08/2014 | <u>25</u> | MOTION to Reconsider, MOTION to Vacate Order by John K. Thornton. (kt)DOCUMENT QC'D ON 8/13/14 LGL Modified on 8/13/2014 (LGL). (Entered: 08/11/2014) |
| 08/15/2014 | <u>26</u> | ANSWER AND REQUEST FOR ADVERSARIAL HEARING by John K. Thornton. (Attachments: # <u>1</u> Cover Letter, # <u>2</u> Certificate of Service)(AKL) DOCUMENT QC'D ON 8/18/14 LGL Modified on 8/18/2014 (LGL). (Entered: 08/15/2014) |
| 08/20/2014 | <u>27</u> | REQUEST for hearing on motion to reconsider by John K. Thornton. (Attachments: # <u>1</u> Certificate of Service)(KNK)DOCUMENT QC'D ON 8/21/14 LGL Modified on 8/21/2014 (LGL). (Entered: 08/20/2014) |
| 08/28/2014 | <u>28</u> R | ORDER denying (22) Motion to Reconsider; denying (22) Motion to Vacate Order; denying (23) Motion in case 0:13-mc-00086-SRN-TNL; denying (26) Motion; denying (25) Motion to Reconsider; denying (25) Motion to Vacate Order in case 0:13-mc-00087-SRN-TNL (Written Opinion). Signed by Judge Susan Richard Nelson on 08/28/2014. Associated Cases: 0:13-mc-00086-SRN-TNL, 0:13-mc-00087-SRN-TNL(SMD) cc: John K. Thornton on 08/28/2014 MMP. Modified text on 8/28/2014 (MMP). (Entered: 08/28/2014) |
| 09/05/2014 | <u>29</u> | MOTION to Strike Order <u>28</u> R ; MOTION for adversarial hearing re <u>28</u> R Order on Motion to Reconsider, Order on Motion to Vacate Order, Order on Motion for Miscellaneous Relief, by John K. Thornton. (lmb)DOCUMENT QC'D ON 9/5/14 LGL Modified on 9/5/2014 (LGL). (Entered: 09/05/2014) |
| 09/23/2014 | <u>30</u> | MOTION FOR AN ORDER TO SHOW CAUSE by United States of America. (Wilhelm, D) (Entered: 09/23/2014) |
| 09/23/2014 | <u>31</u> | MEMORANDUM in Support re <u>30</u> MOTION FOR AN ORDER TO SHOW CAUSE filed by United States of America. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(Wilhelm, D) (Entered: 09/23/2014) |
| 09/23/2014 | <u>32</u> | Declaration of Jeffrey Wagner in Support of <u>31</u> Memorandum in Support of Motion, <u>30</u> MOTION FOR AN ORDER TO SHOW CAUSE filed by United States of America. (Wilhelm, D) (Entered: 09/23/2014) |

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| 09/23/2014 | <u>33</u> | CERTIFICATE OF SERVICE by United States of America re <u>32</u> Declaration in Support, <u>31</u> Memorandum in Support of Motion, <u>30</u> MOTION FOR AN ORDER TO SHOW CAUSE (Wilhelm, D) (Entered: 09/23/2014) |
| 09/23/2014 | <u>34</u> R | ORDER denying (26) Motion To Strike OrderTo Strike Order in case 0:13-mc-00086-SRN-TNL; denying (29) Motion To Strike OrderTo Strike Order in case 0:13-mc-00087-SRN-TNL (Written Opinion). Signed by Judge Susan Richard Nelson on 09/23/2014. Associated Cases: 0:13-mc-00086-SRN-TNL, 0:13-mc-00087-SRN-TNL(SMD) (cc: John K. Thornton) (Entered: 09/23/2014) |
| 09/25/2014 | <u>35</u> | ORDER REFERRING (27 in 0:13-mc-00086-SRN-TNL) MOTION FOR AN ORDER TO SHOW CAUSE filed by United States of America, (30 in 0:13-mc-00087-SRN-TNL) MOTION FOR AN ORDER TO SHOW CAUSE filed by United States of America to Judge Tony N. Leung. Signed by Judge Susan Richard Nelson on 09/25/2014. Associated Cases: 0:13-mc-00086-SRN-TNL, 0:13-mc-00087-SRN-TNL(SMD) (cc: John K. Thornton) (Entered: 09/25/2014) |
| 09/30/2014 | <u>36</u> | ORDER TO SHOW CAUSE: Show Cause Hearing set for 11/4/2014 02:00 PM in Courtroom 3A (STP) before Magistrate Judge Tony N. Leung. Signed by Magistrate Judge Tony N. Leung on 9/30/14. (cc: Thornton)(AKL) (Entered: 09/30/2014) |
| 10/06/2014 | 37 | The Clerk's office is hereby ordered to mail a copy of this Court's September 30, 2014 Order to Show Cause to Respondent at the address listed as Respondent's address in the Declaration of Jeffrey Wagner (ECF No. 2, at 1-2), specifically 4128 Utica Avenue South, St. Louis Park, Minnesota 55416. Signed by Magistrate Judge Tony N. Leung on 10/06/2014. (CMP) (Cc: Thornton) (TSS). (Entered: 10/06/2014) |
| 10/07/2014 | <u>38</u> | CERTIFICATE OF SERVICE by United States of America re <u>32</u> Declaration in Support, <u>31</u> Memorandum in Support of Motion, <u>33</u> Certificate of Service, <u>30</u> MOTION FOR AN ORDER TO SHOW CAUSE (Wilhelm, D) (Entered: 10/07/2014) |
| 10/07/2014 | <u>40</u> | MOTION to Vacate Order <u>36</u> Order to Show Cause by John K. Thornton. (lmb)DOCUMENT QC'D ON 10/8/14 LGL Modified on 10/8/2014 (LGL). (Entered: 10/08/2014) |
| 10/07/2014 | <u>41</u> | Mail Returned as Undeliverable. Mail sent to John K. Thornton. Unable to forward. (lmb)DOCUMENT QC'D ON 10/8/14 LGL Modified on 10/8/2014 (LGL). (Entered: 10/08/2014) |
| 10/08/2014 | <u>39</u> | AFFIDAVIT of Service by United States of America re <u>36</u> Order to Show Cause (Wilhelm, D) (Entered: 10/08/2014) |
| 10/09/2014 | <u>42</u> | ORDER 1. Respondents Motion to Vacate (ECF No. 40) is DENIED; 2. All prior consistent Orders remain in full force and effect; and 3. Failure to comply with any provision of this Order or any other consistent Order shall subject the non-complying party, non-complying counsel and/or the party such counsel represents to any and all appropriate remedies, sanctions and the like, including without limitation: assessment of costs, fines and attorneys' fees and |

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| | | disbursements; waiver of rights to object; exclusion or limitation of witnesses, testimony, exhibits and other evidence; striking of pleadings; complete or partial dismissal with prejudice; entry of whole or partial default judgment; and/or any other relief that the Court may from time to time deem appropriate. Signed by Magistrate Judge Tony N. Leung on 10/09/2014. (MMP) cc: John K. Thornton on 10/09/2014. Modified text on 10/9/2014 (MMP). (Entered: 10/09/2014) |
| 10/28/2014 | <u>43</u> | MOTION to Vacate Judgment Under Rule 60(b) by John K. Thornton. (JAM)DOCUMENT QC'D ON 10/29/14 LGL Modified on 10/29/2014 (LGL). (Entered: 10/29/2014) |
| 10/28/2014 | <u>44</u> | MEMORANDUM in Support re <u>43</u> MOTION to Vacate Judgment Under Rule 60(b) filed by John K. Thornton. (JAM)DOCUMENT QC'D ON 10/29/14 LGL Modified on 10/29/2014 (LGL). (Entered: 10/29/2014) |
| 10/28/2014 | <u>45</u> | EXHIBIT(Declaration) re <u>44</u> Memorandum in Support of Motion, filed by John K. Thornton. (Attachments: # <u>1</u> Exhibit(s))(JAM)DOCUMENT QC'D ON 10/29/14 LGL Modified on 10/29/2014 (LGL). (Entered: 10/29/2014) |
| 11/04/2014 | <u>46</u> | Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Show Cause Hearing held on 11/4/2014. The Court heard oral argument on its Order to Show Cause (ECF No. 36). Respondent requested an opportunity to cross-examine IRS Agent Jeffrey Wagner. For the reasons stated on the record which are hereby incorporated by reference, and because such testimony would not be helpful to the Court in determining the issues at hand, the Court denied the request. Respondent also requested a stay of proceedings pending an appeal of the Courts denial the request. The Court denied the request because Respondent provided no legal basis for the request. Based on all the files, records and proceedings herein, and for the reasons stated on the record which are hereby incorporated by reference, the Court found that Respondent should be held in contempt for violating the August 1, 2014 Order of the Court. Respondent, however, shall have until December 8, 2014, to respond to the IRS summons as set forth in the August 1, 2014 Order (ECF No. 23). If Respondent fails to respond to the IRS summons by December 8, 2014, the Court will issue a report and recommendation to hold Respondent in contempt. The Government is directed to file an affidavit on or about December 9, 2014, informing the Court whether Respondent has complied with the August 1, 2014 Order of the Court. The Court denied Respondents request to rule on the issues raised in his October 28, 2014 filings (ECF No. 43) because such issues were not properly before the Court at this hearing. (Cc: John K. Thornton) (TSS) (Entered: 11/05/2014) |
| 11/06/2014 | <u>47</u> | NOTICE OF APPEAL TO 8TH CIRCUIT as to <u>23</u>  Order, <u>42</u> Order on Motion to Vacate Order by John K. Thornton. (Attachments: # <u>1</u> Certificate of Service)(KNK)DOCUMENT QC'D ON 11/6/14 LGL Modified on 11/6/2014 (LGL). Modified on 11/7/2014 (AKL). (Entered: 11/06/2014) |
| 11/06/2014 | <u>48</u> | WITHDRAWN PER <u>49</u> NOTICE OF WITHDRAWAL OF MOTION - MOTION to Stay Order pending appeal by John K. Thornton. (LPH) Modified text on 11/12/2014 (MMP).DOCUMENT QC'D ON 11/21/14 LGL Modified on |

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| | | 11/21/2014 (LGL). (Entered: 11/07/2014) |
| 11/12/2014 | <u>49</u> | WITHDRAWAL of Motion re <u>48</u> MOTION to Stay filed by John K. Thornton. (Attachments: # <u>1</u> Certificate of Service)(MMP) DOCUMENT QC'D ON 11/14/14 LGL Modified on 11/14/2014 (LGL). (Entered: 11/12/2014) |
| 11/12/2014 | <u>50</u> | NOTICE OF WITHDRAWAL OF THE <u>47</u> NOTICE OF APPEAL TO THE 8TH CIRCUIT COURT OF APPEALS (Attachments: # <u>1</u> Certificate of Service)(MMP) DOCUMENT QC'D ON 11/14/14 LGL Modified on 11/14/2014 (LGL). (Entered: 11/12/2014) |
| 11/13/2014 | <u>51</u> | DOCUMENT FILED IN ERROR-WILL REFILE. NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (HAS) Modified text on 11/14/2014 (lmb). (Entered: 11/13/2014) |
| 11/13/2014 | <u>52</u> | TRANSCRIPT of Motions Hearing held on November 4, 2014, before Magistrate Judge Tony N. Leung. (20 pages). Court Reporter: Heather Schuetz (E-mail: Heather_Schuetz@mnd.uscourts.gov. Telephone: (651) 848-1223). Redaction Request due 12/4/2014. Redacted Transcript Deadline set for 12/15/2014. Release of Transcript Restriction set for 2/11/2015. For information on redaction procedures, please review <u>Local Rule 5.5</u> . (HAS) (Entered: 11/13/2014) |
| 11/14/2014 | <u>53</u> | NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (HAS) (Entered: 11/14/2014) |
| 11/20/2014 | <u>54</u> | Motion for Court's Interdiction and Notice Concerning November 20th, 2014 by John K. Thornton. (MMP)DOCUMENT QC'D ON 12/1/14 LGL Modified on 12/1/2014 (LGL). (Entered: 11/20/2014) |
| 11/20/2014 | <u>55</u> | MOTION to Clarify the Withdrawal of Motions at Docket <u>47</u> and Docket <u>48</u> in this Case by John K. Thornton. (MMP)DOCUMENT QC'D ON 12/1/14 LGL Modified on 12/1/2014 (LGL). (Entered: 11/20/2014) |
| 12/01/2014 | <u>56</u> | EXPEDITED MOTION to Clarify Issues of Law of The Presumed Upcoming Meeting Date With The IRS. by John K. Thornton. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014) |
| 12/01/2014 | <u>57</u> | MOTION to Clarify Issues of Law of The Presumed Upcoming Meeting Date With The IRS. by John K. Thornton. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014) |
| 12/01/2014 | <u>58</u> | MEMORANDUM by John K. Thornton re <u>56</u> EXPEDITED MOTION to Clarify Issues of Law of The Presumed Upcoming Meeting Date With The IRS filed by John K. Thornton. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014) |
| 12/01/2014 | <u>59</u> | EXHIBITs A - E re <u>58</u> Memorandum filed by John K. Thornton. (TSS) DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014) |

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| 12/01/2014 | <u>60</u> | EXHIBITS (F - L) re <u>58</u> Memorandum.. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014) |
| 12/01/2014 | <u>61</u> | Motion to Grant Thornton's Motion to Vacate by John K. Thornton. (TSS)DOCUMENT QC'D ON 12/3/14 LGL Modified on 12/3/2014 (LGL). (Entered: 12/03/2014) |
| 12/08/2014 | <u>62</u> | LETTER TO MAGISTRATE JUDGE by United States of America . (Wilhelm, D) (Entered: 12/08/2014) |
| 12/08/2014 | <u>63</u> | DECLARATION of Jeffrey Wagner re <u>62</u> Letter to Magistrate Judge by United States of America . (Wilhelm, D) (Entered: 12/08/2014) |
| 12/08/2014 | <u>64</u> | CERTIFICATE OF SERVICE by United States of America re <u>63</u> Declaration, <u>62</u> Letter to Magistrate Judge (Wilhelm, D) (Entered: 12/08/2014) |
| 12/08/2014 | <u>65</u> | RESPONSE re <u>61</u> MOTION filed by United States of America. (Attachments: # <u>1</u> Certificate of Service)(Wilhelm, D) (Entered: 12/08/2014) |
| 12/11/2014 | <u>66</u> | ORDER TO SHOW CAUSE Show Cause Hearing set for 12/29/2014 10:00 AM in Courtroom 3B (STP) before Magistrate Judge Tony N. Leung.. Signed by Magistrate Judge Tony N. Leung on 12/11/14. (kt)CC: Thornton. (kt) (Entered: 12/11/2014) |
| 12/29/2014 | <u>67</u> | The Clerk's Office is hereby ordered to mail a copy of this Court's December 29, 2014 Order to Show Cause to Respondent at the address listed as Respondent's address in the Declaration of Jeffrey Wagner (ECF No. 2, at 1), specifically 4128 Utica Ave South, St. Louis Park, Minnesota 55416. Signed by Magistrate Judge Tony N. Leung on 12/29/2014. (CMP) (Entered: 12/29/2014) |
| 12/29/2014 | <u>68</u> | Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Show Cause Hearing held on 12/29/2014. (kt) (Entered: 12/29/2014) |
| 12/29/2014 | <u>69</u> | ORDER TO SHOW CAUSE: Show Cause Hearing set for 1/27/2015 01:30 PM in Courtroom 3B (STP) before Magistrate Judge Tony N. Leung. Signed by Magistrate Judge Tony N. Leung on 12/29/14. (kt) CC: Thornton. (kt) (Entered: 12/29/2014) |
| 01/26/2015 | <u>70</u> | DECLARATION of Jeffrey Wagner by United States of America . (Wilhelm, D) (Entered: 01/26/2015) |
| 01/26/2015 | <u>71</u> | MOTION to Clarify Inquisitorial Hearing by Inquisitor Wagner and Inquisitor Wallin by John K. Thornton with attached Certificate of Service. (Attachments: # <u>1</u> Exhibits A-D, # <u>2</u> Exhibit E, # <u>3</u> Exhibits F-H)(KNK)DOCUMENT QC'D ON 1/29/15 LGL Modified on 1/29/2015 (LGL). (Entered: 01/27/2015) |
| 01/27/2015 | <u>72</u> | Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Motion Hearing held on 1/27/2015 - The Court held a hearing on its December 29, 2014 Order to Show Cause (ECF No. 69). A report and recommendation will be forthcoming. NO ORDER TO BE ISSUED. R&R TO BE ISSUED. (Court Reporter Heather Schuetz) (KNK) (Entered: 01/28/2015) |

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| 01/29/2015 | <u>73</u> R | REPORT AND RECOMMENDATION. Objections to R&R due by 2/12/2015. Signed by Magistrate Judge Tony N. Leung on 01/29/2015. (lmb) cc: John K. Thornton. (Entered: 01/29/2015) |
| 02/04/2015 | <u>74</u> | NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (HAS) (Entered: 02/04/2015) |
| 02/04/2015 | <u>75</u> | TRANSCRIPT of Show Cause Hearing held on January 27, 2015, before Magistrate Judge Tony N. Leung. (27 pages). Court Reporter: Heather Schuetz (E-mail: Heather_Schuetz@mnd.uscourts.gov / Telephone: 651-848-1223). Redaction Request due 2/25/2015. Redacted Transcript Deadline set for 3/9/2015. Release of Transcript Restriction set for 5/5/2015. For information on redaction procedures, please review <u>Local Rule 5.5</u> . (HAS) Modified docket text on 2/5/2015 (TSS). (Entered: 02/04/2015) |
| 02/12/2015 | <u>76</u> | MOTION <i>in Opposition to Sanctions and Motion to Vacate Continued</i> by John K. Thornton. (Attachment #1: Certificate of Service). (lmb) DOCUMENT QC'd by KT on 2/13/15. (kt) (Entered: 02/13/2015) |
| 02/12/2015 | <u>77</u> | EXHIBITS re <u>76</u> MOTION in Opposition to Sanctions and Motion to Vacate Continued by John K. Thornton filed by John K. Thornton. (Attachments: # <u>1</u> Exhibit(s) Part 2, # <u>2</u> Exhibit(s) Part 3)(lmb) DOCUMENT QC'd by KT on 2/13/15. (kt) (Entered: 02/13/2015) |
| 02/12/2015 | <u>78</u> | MOTION to Accept the Over Length Pleading re <u>76</u> MOTION in Opposition to Sanctions and Motion to Vacate Continued by John K. Thornton. (lmb) DOCUMENT QC'd by KT on 2/13/15. (kt) (Entered: 02/13/2015) |
| 03/16/2015 | <u>79</u> | MOTION to Clarify and Motion to Sanction by John K. Thornton. (KNK) DOCUMENT QC'd by KT on 3/18/15. (kt) (Entered: 03/17/2015) |
| 03/16/2015 | <u>80</u> | <u>DECLARATION</u> of Jeffrey Wagner in Support of Petition to Enforce Internal Revenue Service Summons by John K. Thornton. (KNK) (Entered: 03/17/2015) |
| 03/26/2015 | <u>81</u> | MOTION to Vacate and Dismiss Continued and Motion to Clarify by John K. Thornton. (LPH) DOCUMENT QC'd by KT on 3/27/15. (kt) (Entered: 03/26/2015) |
| 03/26/2015 | <u>82</u> | EXHIBITS in support of <u>81</u> MOTION by John K. Thornton filed by John K. Thornton. (Attachments: # <u>1</u> Exhibit(s) B, # <u>2</u> Exhibit(s) C, # <u>3</u> Exhibit(s) D, # <u>4</u> Exhibit(s) E, # <u>5</u> Exhibit(s) F, # <u>6</u> Exhibit(s) G, # <u>7</u> Exhibit(s) H, # <u>8</u> Exhibit(s) I)(LPH) (Additional attachment(s) added on 3/27/2015: # <u>9</u> Corrected Exhibit A, # <u>10</u> Corrected Exhibit B, # <u>11</u> Corrected Exhibit C, # <u>12</u> Corrected Exhibit D, # <u>13</u> Corrected Exhibit E, # <u>14</u> Corrected Exhibit F, # <u>15</u> Corrected Exhibit G, # <u>16</u> Corrected Exhibit H, # <u>17</u> Corrected Exhibit I) (kt). DOCUMENT QC'd by KT on 3/27/15. (kt) (Entered: 03/26/2015) |
| 03/26/2015 | <u>83</u> | MOTION to Schedule Hearing by John K. Thornton. (LPH) DOCUMENT QC'd by KT on 3/27/15. (kt) (Entered: 03/26/2015) |
| 03/26/2015 | <u>84</u> | MOTION to Accept the Over Length Pleading re <u>81</u> MOTION to Vacate and Dismiss Continued and Motion to Clarify by John K. Thornton. (LPH) |

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| | | DOCUMENT QC'd by KT on 3/27/15. (kt) (Entered: 03/26/2015) |
| 03/27/2015 | <u>85</u> ^R | ORDER Adopting <u>73</u> ^R Report and Recommendation, as amended to provide additional time to Respondent. See Order for further details. (Written Opinion). Signed by Judge Susan Richard Nelson on 03/27/15. (SMD) (cc: John K. Thornton) (Entered: 03/27/2015) |
| 03/30/2015 | <u>86</u> | DECLARATION of Jeffrey Wagner by United States of America . (Attachments: # <u>1</u> Certificate of Service)(Wilhelm, D) (Entered: 03/30/2015) |
| 04/07/2015 | <u>87</u> | NOTICE OF INTERLOCUTORY APPEAL as to <u>85</u> ^R Order on Report and Recommendation, <u>23</u> ^R Order on Petition (in a Miscellaneous Case),,, Order on Motion to Dismiss/General, Order on Report and Recommendation, by John K. Thornton. (KNK) Qc'd on 4/10/2015 (AKL). (Entered: 04/08/2015) |
| 04/08/2015 | <u>88</u> | RECEIPT number 44641082970 in the amount of \$505.00 issued to John Thornton. (KNK) (Entered: 04/08/2015) |
| 04/15/2015 | <u>89</u> | TRANSMITTAL OF APPEAL LETTER TO U.S. COURT OF APPEALS, 8TH CIRCUIT, Re: Notice of Interlocutory Appeal <u>87</u> . (lmb) cc: John K. Thornton. (Entered: 04/15/2015) |
| 04/15/2015 | <u>90</u> | USCA Case Number 15-1774 for <u>87</u> Notice of Interlocutory Appeal, filed by John K. Thornton. (lmb) (Entered: 04/21/2015) |
| 04/15/2015 | <u>91</u> | ORDER of USCA as to <u>87</u> Notice of Interlocutory Appeal, filed by John K. Thornton. (received electronically from COA) (lmb) (Entered: 04/21/2015) |
| 04/22/2015 | <u>92</u> | MOTION Vacate Judgment (<i>Continued</i>), MOTION to Dismiss/General, and Notice to Correct Thornton's Status, by John K. Thornton. (lmb) Document QC'd on 5/8/2015 (JGK). (Entered: 04/22/2015) |
| 04/22/2015 | <u>93</u> | EXHIBIT re <u>92</u> MOTION Vacate Judgment (<i>Continued</i>), MOTION to Dismiss/General, by John K. Thornton, filed by John K. Thornton. (lmb) Document QC'd on 5/8/2015 (JGK). (Entered: 04/22/2015) |
| 04/22/2015 | <u>94</u> | NOTICE of the Continuing Dilatory Actions of this Court as Evidenced now With the Interlocutory Appeal Filed on April 7th, 2015 and Continuing Motion to Vacate and Dismiss With Prejudice by John K. Thornton re <u>92</u> MOTION Vacate Judgment (<i>Continued</i>) MOTION to Dismiss/General, <u>87</u> Notice of Interlocutory Appeal. (lmb) (Entered: 04/22/2015) |
| 04/22/2015 | | NOTICE to USCA of subsequent filing in a civil case, Re: Exhibit <u>93</u> , Motion for Miscellaneous Relief, Motion to Dismiss/General <u>92</u> , Notice (Other), <u>94</u> . (AKL) (Entered: 04/22/2015) |
| 04/30/2015 | <u>95</u> | DECLARATION of Jeffrey Wagner by United States of America . (Attachments: # <u>1</u> Certificate of Service)(Wilhelm, D) (Entered: 04/30/2015) |
| 04/30/2015 | | NOTICE to USCA of subsequent filing in a civil case, Re: Declaration <u>95</u> . (AKL) (Entered: 04/30/2015) |

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| 05/14/2015 | <u>96</u> | ORDER: The appeal of the August 1, 2014 enforcement order is hereby dismissed as untimely. The motion for expedited consideration of preliminary injunction concerning sanctions is denied. The clerk is directed to establish a briefing schedule as to the appeal of the district courts March 27, 2015 contempt order by John K. Thornton (received electronically from COA). (KNK) (Entered: 05/18/2015) |
| 11/06/2015 | <u>97</u> | Opinion of USCA as to <u>87</u> Notice of Interlocutory Appeal, filed by John K. Thornton. (lmb) (Entered: 11/06/2015) |
| 11/06/2015 | <u>98</u> | USCA JUDGMENT as to <u>87</u> Notice of Interlocutory Appeal, filed by John K. Thornton (received electronically from COA). (lmb) (Entered: 11/09/2015) |
| 01/11/2016 | <u>99</u> | ORDER of USCA - The petition for rehearing en banc is denied. The petition for rehearing by the panel is also denied as to John K. Thornton (received electronically from COA). (KNK) (Entered: 01/12/2016) |
| 01/19/2016 | <u>100</u> | MANDATE of USCA as to <u>87</u> Notice of Interlocutory Appeal - In accordance with the opinion and judgment of 11/06/2015, and pursuant to the provisions of Federal Rule of Appellate Procedure 41(a), the formal mandate is hereby issued in the above-styled matter. (received electronically from COA) (KNK) (Entered: 01/19/2016) |
| 02/02/2016 | <u>101</u> | ORDER that a bench warrant be issued forthwith for the apprehension of the Respondent John K. Thornton; and that upon apprehension Respondent John K. Thornton be brought without delay before the Court for further proceedings. Signed by Judge Susan Richard Nelson on 02/01/2016. (SMD) (Entered: 02/02/2016) |
| 02/02/2016 | <u>102</u> | BENCH WARRANT as to John K. Thornton issued by Judge Susan Richard Nelson. (AKL) (Entered: 02/02/2016) |
| 05/12/2016 | <u>103</u> | NOTICE from Supreme Court of the United States re Petition for Certiorari. (kt) (Entered: 05/13/2016) |
| 06/09/2016 | <u>104</u> | NOTICE from the Supreme Court of the United States. The petition for writ of certiorari is denied. (MMP) (Entered: 06/10/2016) |
| 09/01/2016 | <u>105</u> | NOTICE from the Supreme Court of the United States. The petition for rehearing is denied. (lmb) (Entered: 09/02/2016) |
| 09/16/2016 | <u>106</u> | NOTICE from the Supreme Court of the United States. The petition for rehearing is denied. (KNK) (Entered: 09/20/2016) |
| 02/07/2017 | <u>107</u> | NOTICE OF ATTORNEY APPEARANCE/SUBSTITUTION for United States of America. (Attachments: # <u>1</u> Certificate of Service)(Samie, Bahram) (Entered: 02/07/2017) |
| 03/21/2018 | <u>108</u> | Minute Entry for proceedings held before Magistrate Judge Tony N. Leung: Initial Appearance on Civil Contempt. Federal Defender Katherian Roe was in attendance. The bench warrant (ECF Nos. 101, 102) is STAYED until April 25, 2018. Respondent John K. Thornton is released. Respondent John K. Thornton |

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| | | shall appear on April 25, 2018 at 9:30 a.m. before District Judge Susan Richard Nelson, Courtroom 7B, 316 North Robert Street, St. Paul, MN 55101. (EB) (Entered: 03/21/2018) |
| 03/21/2018 | <u>109</u> | REQUEST for an Expedited 7-Day Transcript of a Digital Audio Recording. (JGK) (Entered: 03/21/2018) |
| 03/23/2018 | <u>111</u> | WARRANT Returned 3/20/18 as to John K. Thornton. (kt) (Entered: 03/26/2018) |
| 03/26/2018 | <u>112</u> | MOTION TO PROVIDE EVIDENCE OF A DEBT DUE AND OWING OR A TAX LIABILITY filed by John K. Thornton. (kt) (Entered: 03/27/2018) |
| 03/26/2018 | <u>113</u> | EXHIBIT re <u>112</u> MOTION TO PROVIDE EVIDENCE OF A DEBT DUE AND OWING OR A TAX LIABILITY filed by John K. Thornton.(kt) (Entered: 03/27/2018) |
| 03/28/2018 | 114 | DOCUMENT FILED IN ERROR//WILL BE RE-FILED//NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (DKB) Modified text on 3/29/2018 (JDF). (Entered: 03/28/2018) |
| 03/28/2018 | <u>115</u> | NOTICE of Filing of Official Transcript. This filing has 1 transcript(s) associated with it. (DKB) (Entered: 03/28/2018) |
| 03/28/2018 | <u>116</u> | TRANSCRIPT of Motions Hearing held on 3/21/18 before Magistrate Judge Tony N. Leung. (15 pages). Transcriber: Debra Beauvais. For a copy of the transcript, please file a Transcript Request under <i>Other Filings/Other Documents</i> . For information on redaction procedures, please review <u>Local Rule 5.5</u> . Redaction Request due 4/18/2018. Redacted Transcript Deadline set for 4/30/2018. Release of Transcript Restriction set for 6/26/2018. (DKB) (Entered: 03/28/2018) |
| 03/29/2018 | 117 | TEXT ONLY ENTRY: Oral ORDER directing counsel for the Government to file a response to [Doc. No. 112] Respondent John K. Thornton's Motion to Provide Evidence by April 12, 2018. Signed by Judge Susan Richard Nelson on 3/29/2018. (MJC) cc: John K. Thorton on 3/30/2018 (KNK). (Entered: 03/29/2018) |
| 04/04/2018 | <u>119</u> | EXPEDITED MOTION to Dismiss - No Plaintiff (Petitioner) filed by John K. Thornton. (JDF) Modified file date on 4/5/2018 (JDF). (Additional attachment(s) added on 4/11/2018: # <u>1</u> Complete Main Document) (AKL). (Entered: 04/05/2018) |
| 04/04/2018 | <u>121</u> | EXHIBIT re <u>119</u> MOTION to Dismiss - No plaintiff (Petitioner). (JDF) (Additional attachment(s) added on 4/11/2018: # <u>1</u> Complete Main Document) (AKL). (Entered: 04/05/2018) |
| 04/05/2018 | <u>118</u> | EXPEDITED MOTION to Dismiss for Lack of Subject Matter Jurisdiction filed by John K. Thornton. (JDF) Qc'd on 4/11/2018 (AKL). (Entered: 04/05/2018) |

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| 04/05/2018 | <u>120</u> | EXHIBIT re <u>118</u> MOTION to Dismiss - Lack of Subject Matter Jurisdiction. (JDF) Modified text on 4/5/2018 (JDF). Qc'd on 4/11/2018 (AKL). (Entered: 04/05/2018) |
| 04/10/2018 | <u>122</u> | Expedited MOTION <i>for the Court to Identify the Evidence that is "Clear and Convincing"</i> filed by John K. Thornton. (AKL) (Entered: 04/10/2018) |
| 04/10/2018 | <u>123</u> | EXHIBIT re <u>122</u> Expedited MOTION <i>for the Court to Identify the Evidence that is "Clear and Convincing"</i> filed by John K. Thornton.(AKL) (Entered: 04/10/2018) |
| 04/12/2018 | <u>124</u> | RESPONSE in Opposition re <u>119</u> MOTION to Dismiss/General, <u>122</u> MOTION <i>for the Court to Identify the Evidence that is "Clear and Convincing"</i> , <u>118</u> MOTION to Dismiss for Lack of Jurisdiction, <u>112</u> MOTION <i>TO PROVIDE EVIDENCE OF A DEBT DUE AND OWING OR A TAX LIABILITY</i> filed by United States of America. (Attachments: # <u>1</u> LR7.1/LR72.2 Word Count Compliance Certificate)(Samie, Bahram) (Entered: 04/12/2018) |
| 04/12/2018 | <u>125</u> | CERTIFICATE OF SERVICE by United States of America re <u>124</u> Response in Opposition to Motion, (Samie, Bahram) (Entered: 04/12/2018) |
| 04/13/2018 | <u>126</u> | MOTION to Strike Pleading <u>124</u> Response in Opposition to Motion, filed by John K. Thornton. (AKL) (Entered: 04/16/2018) |
| 04/13/2018 | <u>127</u> | Expedited MOTION <i>to Reschedule Hearing for April 25th, 2018</i> filed by John K. Thornton. (AKL) (Entered: 04/16/2018) |
| 04/13/2018 | <u>128</u> | Expedited DECLARATION Nunc Pro Tunc of John Lirk Thornton as "Evidence" by John K. Thornton. (Attachments: # <u>1</u> Exhibit(s))(AKL) (Entered: 04/16/2018) |

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